

**GEORGIA DEPARTMENT OF REVENUE**

**ELECTRONIC FILING FOR  
INDIVIDUAL INCOME TAX RETURNS**

**INFORMATION FOR SOFTWARE DEVELOPERS**

**(TAX YEAR 2006)**

**Revised October, 2006**

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## SECTION 1: INTRODUCTION

The *Georgia Department of Revenue* implemented the *Federal/State Electronic Filing Program* statewide in 1996 and it proved to be very successful.

The continued success of this program depends upon the combined and dedicated efforts of you, the software developer, and the Department of Revenue. We believe electronic filing will be a positive step forward in meeting the needs of all Georgia taxpayers.

The purpose of this guide is to help the software developer in preparing the Georgia tax data for electronic filing. Other publications from the Georgia Department of Revenue and the IRS will discuss the policies and procedures that will be a part of this program.

We hope this guide will enable you to develop your software. If you have any questions or concerns, please feel free to contact the Department of Revenue. Our goal is to have an open communication with you so that our program will continue to be successful.

### ***New for 2006:***

The IRS has realigned their transmission centers. Please make sure that you are sending all Georgia returns to the **Philadelphia ECC-MTB** center. The IRS will reject returns that are not submitted to the correct home center.

For 2006, we are adding the IND-CR as an unformatted record. We are also adding a new electronic check method for current year payments and estimated payments.

In case of necessary modifications to this document, you will receive updates via e-mail.

If you have any questions or concerns about this document, please contact:

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### **State Holidays:**

The following is a list of state holidays when all state agencies within the state of Georgia will be closed:

	<u><b>2006</b></u>	<u><b>2007</b></u>
<b>New Year's Day</b> <small>(January 1)</small>	<b>January 2</b>	<b>January 1</b>
<b>Martin Luther King, Jr.'s Birthday</b> <small>(January 15)</small>	<b>January 16</b>	<b>January 15</b>
<b>Confederate Memorial Day</b>	<b>April 24</b>	<b>April 23</b>
<b>Memorial Day</b>	<b>May 29</b>	<b>May 28</b>
<b>Independence Day</b>	<b>July 4</b>	<b>July 4</b>
<b>Labor Day</b>	<b>September 4</b>	<b>September 3</b>
<b>Columbus Day</b>	<b>October 9</b>	<b>October 8</b>
<b>Veterans' Day</b> <small>(November 11)</small>	<b>November 10</b>	<b>November 12</b>
<b>Thanksgiving Day</b>	<b>November 23</b>	<b>November 22</b>
<b>Robert E. Lee's Birthday</b> <small>(January 19)</small>	<b>November 24</b>	<b>November 23</b>
<b>Christmas Day</b> <small>(December 25)</small>	<b>December 25</b>	<b>December 25</b>
<b>Washington's Birthday</b> <small>(February 19)</small>	<b>December 26</b>	<b>December 24</b>

### **SECTION 2: GEORGIA ACKNOWLEDGMENT SYSTEM**

**see IRS Publication 1346 Part 1, Section 12, Subsections 10-14.**

### **SECTION 3: GEORGIA TESTING PROCESS**

*Only software developers will be required to test their software with the Georgia Department of Revenue.* The state testing process is contingent upon successful completion of IRS testing. If you have not received the test package, contact the Georgia Electronic filing office. The state testing process will begin after the software has been tested *and accepted* by the IRS. Our anticipated testing time will begin in November to allow developers to complete their IRS testing.

If you have not received your test package, please e-mail us at [gaelf@dor.ga.gov](mailto:gaelf@dor.ga.gov).

As part of testing, you must submit a copy of your GA8453/GA8453OL before receiving approval. If your software does not produce a GA8453/GA8453OL, please contact us for procedures. Please instruct your clients to retain this form and do not mail.

#### **SECTION 4: EXCLUSIONS FROM GEORGIA ELECTRONIC FILING**

For Tax Year 2006, the Georgia Department of Revenue will allow electronic filing for *full-year, part-year and nonresidents with refund, zero balance or balance due returns.*

#### **THE FOLLOWING RETURN TYPES WILL NOT BE ACCEPTED FOR ELECTRONIC FILING:**

- 1. Prior-year returns.**
- 2. Amended returns.**
- 3. Returns filed after Oct. 15, 2007.**

#### **SECTION 5: ELECTRONIC PAYMENT OPTION**

For tax year 2006, the Georgia Department of Revenue will be adding electronic checks as an additional option for paying current year taxes. Using the primary social security number, taxpayer(s) should go to <https://gaefile.dor.ga.gov> to complete the transaction. Taxpayers can also make estimated tax payments and pay assessment notices using this system.

Taxpayers can also use a major credit card to make current year and installment tax payments. Taxpayers will need to go to [www.officialpayments.com](http://www.officialpayments.com) or call 1-800-2PAY-TAX (Jurisdiction Code 2000) and use the primary social security number to complete the transaction.

If a taxpayer makes an online payment, they should **not** mail in the 525-TV Payment Voucher.

## SECTION 6: GENERAL RECORD INFORMATION

The IRS has defined two (2) record types for State collection of income tax data as part of the Federal/State Electronic Filing program. The *generic record* is a specific formatted record layout defining each field's characteristics. In the generic record, Georgia captures the State return (Form 500 or Form 500EZ). The *unformatted records* consist of twenty-five (25) occurrences; each with 4861 characters (60 lines with 80 characters each).

### **Generic Record**

Header Section- Contains identifying information for the return, including the *Declaration Control Number (DCN)* assigned to the return. This is the same DCN assigned to the Federal return.

State Direct Deposit Section -Used to store the bank information to enable a direct deposit of a State refund. The fields being used are the same as the IRS direct deposit fields.

Participant Section- This section is used to capture Georgia return preparation information.

Entity Section -This section provides name and address information. However, reformatting is required due to field length differences.

Consistency Fields -The IRS provides base consistency fields and checks. If any entry is significant, it will be compared to the Federal return. If it does not match, both returns (Federal and State) will be rejected. The record layout lists the corresponding Federal field.

Alphanumeric Fields -The generic record provides seven (7) fields, each 80 characters in length for States to define additional data fields. The record layout shows (for each field used) how the 80-character field is broken down into individual data fields.

Signed Numeric Money Fields- This section contains 116 12-character fields for the storing of money fields. In this section, Georgia captures Forms 500 and 500EZ.

Record Terminus Section- The one-character field with a value of "#" to indicate the end of the generic record.

## Unformatted Records

A copy of the IRS record layouts is not included in our guide. Please refer to IRS *Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns*.

The following forms and Schedules, when filed with the IRS, are required by the Department of Revenue:

- ! IRS Forms 1040, 1040A, and 1040EZ
- ! Withholding Forms W-2, W-2G, and 1099
- ! IRS Schedules A through F, and H

Information contained in the required Federal forms and Schedules should be placed in the unformatted records. The Federal data should be identical to the IRS data with the exception of four (4) characters. For these characters, a *state record character* should be substituted for the corresponding IRS value. The characters are as follows:

<u>IRS Character</u>	<u>Substitution Character</u>	<u>ASCII Hex</u>	<u>EBCDIC Hex</u>
****	!!!!	21212121	5A5A5A5A
[	{	7B	C0
]	}	7D	D0
#	\$	24	5B

Each of the unformatted state records will provide 60 lines, each line containing 80 bytes. All 60 lines should be used before adding any additional unformatted state records. Unused space within the 80-byte line should be filled with blanks.

The Federal data may be formatted per the IRS's formatting requirements for variable length records. A flag in Alphanumeric Field 2 (IRS305) of the Generic Record will indicate the format utilized. *The valid value is "V" (Variable).*

To construct the Federal data, the Department will emulate the IRS's procedures. The data, in the 80 byte "Form Data" lines of the unformatted record, will be reformatted to create independent records. *The result of this process should be records identical to those processed by the IRS.*

The IRS will permit up to twenty-five (25) unformatted records per electronically filed return. Any return with more than twenty-five unformatted records will *not* be processed.

The *IRS Summary Record* will not be required in the unformatted state record. If it is included, then it will not be edited or processed by the Department of Revenue.

**Please note:** For "state only" returns, federal information should be transmitted as part of the file.

## **Character Sets - ALLOWABLE ENTRIES**

Georgia follows the IRS requirements for field character specifications. All IRS fields captured for Georgia would be formatted identically to the IRS format.

The following descriptions of fields have been extracted from *IRS Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns*.

ALPHA (A)            A - Z Upper case alpha characters only.

NUMERICS (N)        Values 0 - 9, Right-Justified, Zero-filled.

MONEY FIELDS -    All money fields are 12 characters: 11 numeric characters followed by negative sign (-) if a negative entry. If positive entry, the last position would be blank. All money entries are whole dollars (no cents).

Significant (not all zeros) - right justifies; zero-filled.

Non-significant - blank filled.

No dollar signs, commas, periods, or other non-numeric characters would be inserted into the field.

**Dollar Signs (\$) should not be entered into any field; it should only be used as a record terminus.**

## SECTION 7: GA 500 RECORD LAYOUT

Field	Field Identification	Sch Ref	Line Ref	Length	Description
	Byte Count			4	Value "2753" for fixed, "nnnn" for variable format.
	Start of Record Sentinel			4	Value "*****"
000	Record ID Type			6	Value "STbbbb", where b=BLANK
001	Form Number			6	Value "0001bb", where b=BLANK
002	Page Number			5	Value "PG01b", where b=BLANK
003	Taxpayer Identification Number		1	9	Numeric (Primary SSN)
004	Filler			1	BLANK
005	Form/Schedule Number			7	Numeric Value - "0000001"
010	State Code			2	Value "GA"
011	City Code			2	BLANK
015	Imperfect Indicator (IRS use only)			1	"E" = Exception Processing or BLANK
019	State Only Indicator			2	Value "SO" or BLANK
020	Declaration Control Number				
	a. First 2 Positions			2	Numeric - Value "00"
	b. EFIN of Originator			6	Numeric
	c. Batch Number			3	Numeric - (000-999)
	d. Serial Number			2	Numeric - (00-99)
	e. Year Digit			1	Numeric - Value "7"
023	Return Sequence Number (RSN)				
	a. ETIN of Transmitter			5	Numeric
	b. Transmitter Use Field			2	Numeric
	c. Julian Date of Transmission			3	Numeric - (DDD)
	d. Transmission Sequence #			2	Numeric - (01-99)
	e. Sequence # of Return			4	Numeric - (0001-9999)
024	Direct Deposit/Debit Indicator			1	BLANK
025	Reserved RTN Flag			1	BLANK
027	Direct Debit Date			8	BLANK
028	Direct Debit Amount			12	BLANK
030	State Routing Transit Number			9	Numeric or BLANK
032	State RTN Indicator			1	BLANK
035	State Deposit Account Number			17	Alphanumeric or BLANK
040	State Checking Account			1	Alphanumeric - "X" or BLANK
048	State Savings Account			1	Alphanumeric - "X" or BLANK
049	On-line State Return			1	Alpha, Value - "O" for Online
050	State Numeric Area				
	a. Preparer SSN/PTIN			9	Alphanumeric, 1040 Seq 1360
	b. Preparer EIN			9	Numeric, 1040 Seq 1380
	c. Preparer ZIP			5	Numeric, 1040 Seq 1410-5
	d. Preparer Zip + 4			4	Numeric, 1040 Seq 1410-4
052	State Alphanumeric Area				
	a. Mailbox ID			5	Alphanumeric
	b. Preparer Firm Name			35	Alphanumeric, 1040 Seq 1370
	c. Preparer Address			30	Alphanumeric
	d. Preparer City			20	Alphanumeric, 1040 Seq 1390
	e. Preparer State			2	Alphanumeric, 1040 Seq 1400
	f. Preparer Self-Empl Ind			1	Alphanumeric, 1040 Seq 1350
055	Spouse's SSN		1	9	Numeric

060	Primary Name Line 1				
	a. Primary Last Name		1	32	Alphanumeric, MUST BE PRESENT
	b. Primary Suffix		1	3	Alphanumeric (JR, SR, III, etc.)
062	Date of Death Primary			8	Numeric YYYYMMDD
065	Spouse Name Line 2				
	a. Spouse's Last Name		1	32	Alphanumeric
	b. Spouse's Suffix		1	3	Alphanumeric (JR, SR, III, etc.)
068	Date of Death Spouse			8	Numeric YYYYMMDD
070	Name Line 3				
	a. Primary First Name		1	16	Alphanumeric
	b. Primary Middle Initial		1	1	Alphanumeric
	c. Spouse's First Name		1	16	Alphanumeric
	d. Spouse's Middle Initial		1	1	Alphanumeric
	e. Filler			1	BLANK
074	In c/o addressee		2	35	Alphanumeric
075	Address Line 1		2	35	Alphanumeric, STREET or P.O. BOX
077	Foreign Street Address		2	35	Alphanumeric
080	Address Line 2		2	35	Alphanumeric
085	City		2	22	Alpha
087	Foreign City State or Province		2	35	Alphanumeric
090	City Code			5	BLANK
095	State Abbreviation		2	2	Alpha
098	Foreign Country		2	22	Alpha
100	Zip Code		2	12	Numeric
105	County Name			20	BLANK
110	County Code			5	BLANK
115	Telephone Number			12	Alphanumeric
120	Primary TP Signature			5	Numeric PIN
125	Spouse's Signature			5	Numeric PIN
126	ERO EFIN/PIN			11	Numeric
150	Federal Filing Status			1	Numeric
155	Total Federal Exemptions			2	Numeric, Required Field
160	Filler			12	BLANK
165	Filler			12	BLANK
170	Filler			12	BLANK
175	Filler			12	BLANK
180	Filler			12	BLANK
185	Filler			12	BLANK
190	Filler			12	BLANK
195	Filler			12	BLANK
200	Filler			12	BLANK
205	Filler			12	BLANK
300	Alphanumeric Field 1				
	a. Software Developer Code			10	Alphanumeric
	b. Paid Preparer Name			31	Alphanumeric, 1040 Seq 1340
	c. Preparer Phone Number			10	Alphanumeric
	d. Non-Paid Preparer			13	Alphanumeric, 1040 Seq. 1338
	e. Preparer State EIN			16	Alphanumeric
305	Alphanumeric Field 2				
	a. Federal Data Format			1	Alpha - "V" = Variable
	b. Type of Form Indicator			1	Alpha - "R" = GA 500

	c. 65-or-Over Exemption, TAXPAYER		11B	1	Alpha - "X" = Taxpayer is 65+, BLANK = Taxpayer under 65
	d. Blind Exemption, TAXPAYER		11B	1	Alpha - "X" = Taxpayer is Blind, BLANK = Taxpayer is not Blind
	e. Number of GA Dependents		7A	2	Numeric
	f. Specify Other Additions	Sch 1	4	14	Alphanumeric
	g. Georgia Filing Status		5	1	Alpha - "A" = Single, "B" = Joint, "C" = Separate, "D" = Head or Household
	h. Resident Code		4	1	Numeric - "1" = Full Year, "2" = Part-Year, "3" = Nonresident
	i. Preparer Authorization Primary			1	Alpha
	j. Preparer Authorization Spouse			1	Alpha
	k. Part Year Resident From Month		4	2	Numeric
	l. Part Year Resident To Month		4	2	Numeric
	m. Filler			20	BLANK
	n. 65-or-Over Exemption, Spouse Over		11B	1	Alpha - "X" = Spouse is 65+, BLANK = Spouse under 65
	p. Blind Exemption, Spouse Blind		11B	1	Alpha - "X" = Spouse is Blind, BLANK = Spouse is not Blind
	q. Exemption - TAXPAYER		6A	1	Alpha - "X" = Taxpayer
	r. Exemption - Spouse		6B	1	Alpha - "X" = Spouse, BLANK = None
	s. Total Exemptions		6C	1	Numeric - "1" or "2"
	t. Total Number of Exemptions and Dependents		7B	2	Numeric
	u. Length of Extension			1	Numeric - "6" or BLANK
	v. Fiscal Year Beginning Date			8	YYYYMMDD
	w. Fiscal Year Ending Date			8	YYYYMMDD
	x. Filler			8	BLANK
310	Alphanumeric Field 3				
	a. Date of Birth - TAXPAYER	Sch 1	6A	8	YYYYMMDD
	b. Type of Disability - TAXPAYER	Sch 1	6A	19	Alphanumeric
	c. Date of Disability - TAXPAYER	Sch 1	6A	8	YYYYMMDD
	d. Date of Birth - Spouse	Sch 1	6B	8	YYYYMMDD
	e. Type of Disability - Spouse	Sch 1	6B	19	Alphanumeric
	f. Date of Disability - Spouse	Sch 1	6B	8	YYYYMMDD
	g. Filler			0	BLANK
	h. State 1	Sch 3	1 P2	2	Alpha (State Abbrv)
	i. State 2	Sch 3	2 P2	2	Alpha (State Abbrv)
	j. State 3	Sch 3	3 P2	2	Alpha (State Abbrv)
	k. State 4	Sch 3	4 P2	2	Alpha (State Abbrv)
	l. Filler			2	BLANK
315	Alphanumeric Field 4				
	a. Dependent 1 Name		6	20	Alphanumeric
	b. Dependent 1 SSN		6	9	Numeric
	c. Dependent 1 Relationship		6	9	Alpha
	d. Dependent 1 Number of Months			2	Numeric
	e. Dependent 2 Name		6	20	Alphanumeric
	f. Dependent 2 SSN		6	9	Numeric
	g. Dependent 2 Relationship		6	9	Alpha
	h. Dependent 2 Number of Months			2	Numeric
320	Alphanumeric Field 5				
	a. Dependent 3 Name		6	20	Alphanumeric

	b. Dependent 3 SSN		6	9	Numeric
	c. Dependent 3 Relationship		6	9	Alpha
	d. Dependent 3 Number of Months			2	Numeric
	e. Dependent 4 Name		6	20	Alphanumeric
	f. Dependent 4 SSN		6	9	Numeric
	g. Dependent 4 Relationship		6	9	Alpha
	h. Dependent 4 Number of Months			2	Numeric
325	Alphanumeric Field 6				
	a. Other Subtractions 1	Sch 1	10	20	Alphanumeric
	b. Other Subtractions 2	Sch 1	10	20	Alphanumeric
	c. Other Subtractions 3	Sch 1	10	20	Alphanumeric
	d. Other Subtractions 4	Sch 1	10	20	Alphanumeric
330	Alphanumeric Field 7				
	a. FEIN 1	Sch 2	4	9	Numeric (NNNNNNNNNN)
	b. Credit Type Code 1	Sch 2	4	3	Numeric (NNN) (101-124)
	c. FEIN 2	Sch 2	5	9	Numeric (NNNNNNNNNN)
	d. Credit Type Code 2	Sch 2	5	3	Numeric (NNN) (101-124)
	e. Filler			56	BLANK
350	Filler			12	BLANK
355	Filler			12	BLANK
360	Filler			12	BLANK
365	Federal AGI		8	12	Numeric
370	Adjustments from Schedule 1		9	12	Numeric
375	Georgia Adjusted Gross Income		10	12	Numeric
380	Standard Deduction		11A	12	Numeric
385	Special Deductions		11B	12	Numeric
390	Total Standard Deductions		11C	12	Numeric
395	Adjustment to Sch A Deductions		12B	12	Numeric
400	Total Itemized Deductions		12C	12	Numeric
405	Deductions Balance		13	12	Numeric
410	Total Exemption Amount		14C	12	Numeric
415	Georgia Taxable Income		15	12	Numeric
420	Georgia Tax Due		16	12	Numeric
425	Credits from Schedule 2		17	12	Numeric
430	Balance		18	12	Numeric
435	Georgia Income Tax Withheld		19	12	Numeric (Note: If Withholding Amount is greater or equal to 7% of Federal AGI, then give message to preparer )
440	Estimated Tax for 2006 and IT-560		20	12	Numeric
445	Low Income Tax Factor		21A	12	Numeric
450	Low Income Tax Amount		21B	12	Numeric
455	Total Low Income Tax		21C	12	Numeric
460	Total Prepayment Credits		23	12	Numeric
465	Overpayment		25	12	Numeric
470	Amount to be credited to 2007		26	12	Numeric
475	GA Wildlife conservation Fund		27	12	Numeric
480	GA Children and Elderly Fund		28	12	Numeric
485	Estimated Tax Penalty (500 UET)		33	12	Numeric
490	Refund Amount		35	12	Numeric
495	Interest on Non-GA Municipal and State Bonds	Sch 1	1	12	Numeric

500	Lump Sum Distributions	Sch 1	2	12	Numeric
505	Other Additions Amount	Sch 1	4	12	Numeric
510	Total Additions	Sch 1	5	12	Numeric
515	Retirement Exclusion - TAXPAYER	Sch 1	6A	12	Numeric
520	Retirement Exclusion - Spouse	Sch 1	6B	12	Numeric
525	Social Security Benefits (Taxable)	Sch 1	7	12	Numeric
530	Filler			12	BLANK
535	Interest on US Obligations	Sch 1	9	12	Numeric
540	Total of Other Subtractions	Sch 1	10	12	Numeric
545	Total Subtractions	Sch 1	11	12	Numeric
550	Net Adjustments	Sch 1	12	12	Numeric
555	Other State(s) Tax Credit	Sch 2	1	12	Numeric
560	Credits from IND-CR	Sch 2	3	12	Numeric
565	Unused Credit 1	Sch 2	4	12	Numeric
570	Unused Credit 2	Sch 2	5	12	Numeric
575	Unused Schedule Credits	Sch 2	6	12	Numeric
580	Available Unused Credit	Sch 2	7	12	Numeric
585	Filler			12	BLANK
590	Filler			12	BLANK
595	Filler			12	BLANK
600	Low and Zero Emission Vehicle Credit	Sch 2	2	12	Numeric
605	Wages, Salaries, Tips, etc.	Sch 3	1A	12	Numeric
610	Wages, Salaries, Tips, etc.	Sch 3	1B	12	Numeric
615	Wages, Salaries, Tips, etc.	Sch 3	1C	12	Numeric
620	Interest and Dividends	Sch 3	2A	12	Numeric
625	Interest and Dividends	Sch 3	2B	12	Numeric
630	Interest and Dividends	Sch 3	2C	12	Numeric
635	Business Income or Loss	Sch 3	3A	12	Numeric
640	Business Income or Loss	Sch 3	3B	12	Numeric
645	Business Income or Loss	Sch 3	3C	12	Numeric
650	Other Income or Loss	Sch 3	4A	12	Numeric
655	Other Income or Loss	Sch 3	4B	12	Numeric
660	Other Income or Loss	Sch 3	4C	12	Numeric
665	Total Income	Sch 3	5A	12	Numeric
670	Total Income	Sch 3	5B	12	Numeric
675	Total Income	Sch 3	5C	12	Numeric
680	Total Adjustments from IRS 1040	Sch 3	6A	12	Numeric
685	Total Adjustments from IRS 1040	Sch 3	6B	12	Numeric
690	Total Adjustments from IRS 1040	Sch 3	6C	12	Numeric
695	Total Adjustments form GA 500	Sch 3	7A	12	Numeric
700	Total Adjustments form GA 500	Sch 3	7B	12	Numeric
705	Total Adjustments form GA 500	Sch 3	7C	12	Numeric
710	Adjusted Gross Income	Sch 3	8A	12	Numeric
715	Adjusted Gross Income	Sch 3	8B	12	Numeric
720	Adjusted Gross Income	Sch 3	8C	12	Numeric
725	Ratio	Sch 3	9	12	Numeric (NNNNN) Ex: 59.91= 5991
730	Itemized or Standard Deduction	Sch 3	10	12	Numeric
735	Total Personal Exemptions	Sch 3	11C	12	Numeric
740	Total Deductions and Exemptions	Sch 3	12	12	Numeric
745	Multiplied by Ratio	Sch 3	13	12	Numeric
750	GA Taxable Income	Sch 3	14	12	Numeric

755	Filler			12	BLANK
760	Filler			12	BLANK
765	Tax Balance Due		24	12	Numeric
770	GA Cancer Research Fund		29	12	Numeric
775	Amount Owed		34	12	Numeric
780	Filler			12	BLANK
785	Filler			12	BLANK
790	Filler			12	BLANK
795	Filler			12	BLANK
800	Filler			12	BLANK
805	Credit 1 Amount	Sch 2	4	12	Numeric
810	Credit 2 Amount	Sch 2	5	12	Numeric
815	Filler			12	BLANK
820	Filler			12	BLANK
825	Filler			12	BLANK
830	Credits from Schedule	Sch 2	6	12	Numeric
835	Total Credits	Sch 2	7	12	Numeric
840	Total Amount for Personal Exemptions		14A	12	Numeric
845	Total Amount for Dependents		14B	12	Numeric
850	Total Amount for Personal Exemptions	Sch 3	11A	12	Numeric
855	Total Amount for Dependents	Sch 3	11B	12	Numeric
860	GA Greenspace Trust Fund		30	12	Numeric
865	GA National Guard Foundation		31	12	Numeric
870	Fed Ded for Income attr Dom Prod Act	Sch 1	3	12	Numeric
875	Reserved for 500EZ			12	Numeric
880	Dog and Cat Sterilization Fund		32	12	Numeric
885	Itemized Deductions from IRS Sch A		12A	12	Numeric
890	Other Subtractions Amount 1	Sch 1	10	12	Numeric
895	Other Subtractions Amount 2	Sch 1	10	12	Numeric
900	Other Subtractions Amount 3	Sch 1	10	12	Numeric
905	Other Subtractions Amount 4	Sch 1	10	12	Numeric
910	GA Higher Education Savings Plan	Sch 1	8	12	Numeric
915-925	Filler			36	BLANK
	<b>RECORD TERMINUS</b>			1	"#"

**SECTION 8: GA 500EZ RECORD LAYOUT**

Field	Field Identification	Sch Ref	Line Ref	Length	Description
	Byte Count			4	Value "2753" for fixed, "nnnn" for variable format.
	Start of Record Sentinel			4	Value "*****"
000	Record ID Type			6	Value "STbbbb", where b=BLANK
001	Form Number			6	Value "0001bb", where b=BLANK
002	Page Number			5	Value "PG01b", where b=BLANK
003	Taxpayer Identification Number			9	Numeric (Primary SSN)
004	Filler			1	BLANK
005	Form/Schedule Number			7	Numeric Value - "0000001"
010	State Code			2	Value "GA"
011	City Code			2	BLANK
015	Imperfect Indicator (IRS use only)			1	"E" = Exception Processing or BLANK
019	State Only Indicator			2	Value "SO" or BLANK
020	Declaration Control Number				
	a. First 2 Positions			2	Numeric - Value "00"
	b. EFIN of Originator			6	Numeric
	c. Batch Number			3	Numeric - (000-999)
	d. Serial Number			2	Numeric - (00-99)
	e. Year Digit			1	Numeric - Value "7"
023	Return Sequence Number (RSN)				
	a. ETIN of Transmitter			5	Numeric
	b. Transmitter Use Field			2	Numeric
	c. Julian Date of Transmission			3	Numeric - (DDD)
	d. Transmission Sequence #			2	Numeric - (01-99)
	e. Sequence # of Return			4	Numeric - (0001-9999)
024	Direct Deposit/Debit Indicator			1	BLANK
025	Reserved RTN Flag			1	BLANK
027	Direct Debit Date			8	BLANK
028	Direct Debit Amount			12	BLANK
030	State Routing Transit Number			9	Numeric or BLANK
032	State RTN Indicator			1	BLANK
035	State Deposit Account Number			17	Alphanumeric or BLANK
040	State Checking Account			1	Alphanumeric - "X" or BLANK
048	State Savings Account			1	Alphanumeric - "X" or BLANK
049	On-line State Return			1	Alpha, Value - "O" for Online
050	State Numeric Area				
	a. Preparer SSN/PTIN			9	Alphanumeric, 1040 Seq 1360
	b. Preparer EIN			9	Numeric, 1040 Seq 1380
	c. Preparer ZIP			5	Numeric, 1040 Seq 1410-5
	d. Preparer Zip + 4			4	Numeric, 1040 Seq 1410-4
052	State Alphanumeric Area				
	a. Mailbox ID			5	Alphanumeric
	b. Preparer Firm Name			35	Alphanumeric, 1040 Seq 1370
	c. Preparer Address			30	Alphanumeric
	d. Preparer City			20	Alphanumeric, 1040 Seq 1390
	e. Preparer State			2	Alphanumeric, 1040 Seq 1400
	f. Preparer Self-Empl Ind			1	Alphanumeric, 1040 Seq 1350
055	Spouse's SSN			9	Numeric

060	Primary Name Line 1				
	a. Primary Last Name			32	Alphanumeric, MUST BE PRESENT
	b. Primary Suffix			3	Alphanumeric (JR, SR, III, etc.)
062	Date of Death Primary			8	Numeric YYYYMMDD
065	Spouse Name Line 2				
	a. Spouse's Last Name			32	Alphanumeric
	b. Spouse's Suffix			3	Alphanumeric (JR, SR, III, etc.)
068	Date of Death Spouse			8	Numeric YYYYMMDD
070	Name Line 3				
	a. Primary First Name			16	Alphanumeric
	b. Primary Middle Initial			1	Alphanumeric
	c. Spouse's First Name			16	Alphanumeric
	d. Spouse's Middle Initial			1	Alphanumeric
	e. Filler			1	BLANK
074	In c/o addressee			35	Alphanumeric
075	Address Line 1			35	Alphanumeric, STREET or P.O. BOX
077	Foreign Street Address			35	Alphanumeric
080	Address Line 2			35	Alphanumeric
085	City			22	Alpha
087	Foreign City State or Province			35	Alphanumeric
090	City Code			5	BLANK
095	State Abbreviation			2	Alpha
098	Foreign Country			22	Alpha
100	Zip Code			12	Numeric
105	County Name			20	BLANK
110	County Code			5	BLANK
115	Telephone Number			12	Alphanumeric
120	Primary TP Signature			5	Numeric PIN
125	Spouse's Signature			5	Numeric PIN
126	ERO EFIN/PIN			11	Numeric
150	Federal Filing Status			1	Numeric
155	Total Federal Exemptions			2	Numeric, Required Field
160-205	Filler			120	BLANK
300	Alphanumeric Field 1				
	a. Software Developer Code			10	Alphanumeric
	b. Paid Preparer Name			31	Alphanumeric, 1040 Seq 1340
	c. Preparer Phone Number			10	Alphanumeric
	d. Non-Paid Preparer			13	Alphanumeric, 1040 Seq. 1338
	e. Preparer State EIN			16	Alphanumeric
305	Alphanumeric Field 2				
	a. Federal Data Format			1	Alpha - "V" = Variable
	b. Type of Form Indicator			1	Alpha - "E" = GA 500EZ
	c. Reserved for GA 500			1	BLANK
	d. Reserved for GA 500			1	BLANK
	e. Reserved for GA 500			2	BLANK
	f. Reserved for GA 500			14	BLANK
	g. Georgia Filing Status			1	Alpha - "A" = Single, "B" = Joint
	h. Reserved for GA 500			1	BLANK
	i. Preparer Authorization Primary			1	Alpha
	j. Preparer Authorization Spouse			1	Alpha

	k. Reserved for GA 500			2	BLANK
	l. Reserved for GA 500			2	BLANK
	m. Filler			20	BLANK
	n. Reserved for GA 500			1	BLANK
	p. Reserved for GA 500			1	BLANK
	q. Reserved for GA 500			1	BLANK
	r. Reserved for GA 500			1	BLANK
	s. Reserved for GA 500			1	BLANK
	t. Reserved for GA 500			2	BLANK
	u. Length of Extension			1	Numeric - "6" or BLANK
	v. Reserved for GA 500			8	BLANK
	w. Reserved for GA 500			8	BLANK
	x. Filler			8	BLANK
310	Alphanumeric Field 3				
	a. Reserved for GA 500			80	BLANK
315	Alphanumeric Field 4				
	a. Reserved for GA 500			80	BLANK
320	Alphanumeric Field 5				
	a. Reserved for GA 500			80	BLANK
325	Alphanumeric Field 6				
	a. Reserved for GA 500			80	BLANK
330	Alphanumeric Field 7				
	a. Reserved for GA 500			80	BLANK
350	Filler			12	BLANK
355	Filler			12	BLANK
360	Filler			12	BLANK
365	Federal AGI		1	12	Numeric
370	Reserved for GA 500			12	BLANK
375	Reserved for GA 500			12	BLANK
380	Reserved for GA 500			12	BLANK
385	Reserved for GA 500			12	BLANK
390	Total Standard Deductions		2	12	Numeric
395	Reserved for GA 500			12	BLANK
400	Reserved for GA 500			12	BLANK
405	Reserved for GA 500			12	BLANK
410	Reserved for GA 500			12	BLANK
415	Georgia Taxable Income		3	12	Numeric
420	Georgia Tax Due		4	12	Numeric
425	Reserved for GA 500			12	BLANK
430	Reserved for GA 500			12	BLANK
435	Georgia Income Tax Withheld		5	12	Numeric (Note: If Withholding Amount is greater or equal to 7% of Federal AGI, then give message to preparer )
440	Reserved for GA 500			12	BLANK
445	Low Income Tax Factor		6A	12	Numeric
450	Low Income Tax Amount		6B	12	Numeric
455	Total Low Income Tax		6C	12	Numeric
460	Total Prepayment Credits		7	12	Numeric
465	Overpayment		9	12	Numeric
470	Reserved for GA 500			12	BLANK
475	GA Wildlife conservation Fund		10	12	Numeric

480	GA Children and Elderly Fund		11	12	Numeric
485	Reserved for GA 500			12	BLANK
490	Refund Amount		18	12	Numeric
495-760	Reserved for GA 500			648	BLANK
765	Tax Balance Due		8	12	Numeric
770	GA Cancer Research Fund		12	12	Numeric
775	Amount Owed		17	12	Numeric
780-855	Filler			192	BLANK
860	GA Greenspace Trust Fund		13	12	Numeric
865	GA National Guard Foundation		14	12	Numeric
870	Filler			12	BLANK
875	Total Donations		16	12	Numeric
880	Dog and Cat Sterilization Fund		15	12	Numeric
885-925	Filler			108	BLANK
	<i>RECORD TERMINUS</i>			1	"#"

## SECTION 9: UNFORMATTED RECORD LAYOUT

### IND-CR

FIELD#:	REFERENCE:	FIELD IDENTIFICATION:	LENGTH:	DESCRIPTION:
		Byte Count	4	0428' for fixed or 'NNNN for variable
		Start of Record Sentinel	4	"!!!!"
000		Record ID Type	6	"STbbbb"
001		Form Number	6	"GACRbb"
002		Page Number	5	"PG01b"
003		Taxpayer Identification Number	9	Primary SSN
004		Filler	1	BLANK
005		Form/Schedule Number	7	N (0000001-0000025)
<b>Part 1 - Disabled Person Home Purchase or Retrofit Credit</b>				
050	Part 1, Line 1	Purchase of home.	3	Numeric
055	Part 1, Line 2	One no-Step Entrance.	3	Numeric
060	Part 1, Line 3	Interior doors at least 32 in wide.	3	Numeric
065	Part 1, Line 4	Grab bars in bathroom.	3	Numeric
070	Part 1, Line 5	Light switches and outlets.	3	Numeric
075	Part 1, Line 6	Subtotal.	3	Numeric
080	Part 1, Line 8	Part 1 Total.	3	Numeric
<b>Part 2 - GA Nat. Guard/Air Nat. Guard Credit</b>				
100	Part 2, Line 1	Qualified Life Insurance Premiums	12	Numeric
<b>Part 3 - Qualified Caregiving Expense Credit</b>				
150		Qualifying family member's Name	20	Alphanumeric
155		Qualifying family member's SSN	9	Numeric
160		Qualifying family member's Relationship	9	Alphanumeric
165		Qualifying family member's Age	3	Numeric
170		Qualifying family member's Date of Disability	8	YYYYMMDD
175	Part 3, Line 1	Qualified caregiving expenses.	12	Numeric
180	Part 3, Line 3	Line 1 multiplied by Line 2.	12	Numeric
185	Part 3, Line 5	Part 3 Total. Part 3, Line 5	3	Numeric
<b>Part 4 - Driver Education Credit</b>				
200		Name of Driver Training School	50	Alphanumeric
205		Name of Dependent Minor	20	Alphanumeric
210		Birth Date	8	YYYYMMDD
215		SSN of Minor Child	9	Numeric
220	Part 4, Line 1	Date of Successful Completion.	8	YYYYMMDD
225	Part 4, Line 2	Amount Paid for Course.	3	Numeric
230	Part 4, Line 4	Part 4 Total.	3	Numeric
<b>Part 5 - Rural Physicians Credit</b>				
250	Part 5, Line 1	County of Residence.	15	Alphanumeric
255	Part 5, Line 2	County of Practice.	15	Alphanumeric
260	Part 5, Line 3	Type of Practice.	15	Alphanumeric
265	Part 5, Line 4	Date Started as a Rural Physician.	8	YYYYMMDD

270	Part 5, Line 5	Number of beds in Rural Hospital.	3	Numeric
275	Part 5, Line 6	Amount of Credit.	4	Numeric
<b>Part 6 - Disaster Assistance Credit</b>				
300	Part 6, Line 1	Name of Disaster Assistance Agency.	35	Alphanumeric
305	Part 6, Line 2	Date Assistance was Received.	8	YYYYMMDD
310	Part 6, Line 3	Amount of Disaster Assistance Received.	7	Numeric
315	Part 6, Line 5	Amount of Credit.	3	Numeric
<b>Part 7 - Child and Dependent Care Expense</b>				
350	Part 7, Line 1	Amount of credit from 1040	12	Numeric
355	Part 7, Line 2	Allowable Amount	12	Numeric
<b>Part 8 - Conservation Credit</b>				
400	Part 8, Line 1	Qualifying property amount	12	Numeric
405	Part 8, Line 2	25% limitation amount	12	Numeric
410	Part 8, Line 4	Lesser amount	6	Numeric
415	Part 8, Line 5	Amount of Credit	6	Numeric
420	Part 8, Line 6	Carryforward Amount	12	Numeric
<b>Part 7 - Total Section</b>				
500	Part 9, Line 1	Grand Total of IND-CR credits	12	Numeric
<i>RECORD TERMINUS</i>			1	\$

**SECTION 10: TAX CREDIT CODE**

<b>2006 TAX CREDITS</b>	
<b>Code</b>	<b>Description</b>
101	Employer's Credit for Basic Skills Education
102	Employer's Credit for Approved Employee Retraining
103	Employer's Job Tax Credit
104	Employer's Credit for Purchasing Child Care Property
105	Employer's Credit for Providing or Sponsoring Child Care for Employees
106	Manufacturer's Investment Tax Credit
107	Optional Investment Tax Credit
108	Qualified Transportation Credit
109	Low Income Housing Credit
110	Diesel Particulate Emission Reduction Technology Equipment
111	Business Enterprise Vehicle Credit
112	Research Tax Credit
113	Headquarters Tax Credit
114	Port Activity Tax Credit
115	Bank Tax Credit
116	Low Emission Vehicle Credit
117	Zero Emission Vehicle Credit
118	New Manufacturing Facilities Job Credit
119	Electric Vehicle Charger Credit
120	New Manufacturing Facilities Property Credit
121	Historic Rehabilitation Credit
122	Film Tax Credit
123	Teleworking Credit
124	Land Conservation Credit

**\*\*Credit Codes numbers are subject to change annually.**



0700400216

Georgia Form 500 (Rev. 9/06)

Individual Income Tax Return
Georgia Department of Revenue

2006 (Approved booklet version)

Please print your numbers like this:

9 8 7 6 5 4 3 2 1 0

DEL [ ] EXT [305u] [ ] Fill in circle if you DO NOT want a booklet next year

DEPARTMENT USE ONLY

Fiscal Year Beginning [ ]/[ ]/[890] Fiscal Year Ending [ ]/[ ]/[895]

1. Your First Name Initial Your Social Security Number

[070a] [070b] [003]

Your Last Name Suffix [060a] [060b]

Spouse's First Name Initial Spouse's Social Security Number [070c] [070d] [055]

Spouse's Last Name Suffix [065a] [065b]

2. Address (Check if Address has Changed) [ ]
(Use 2nd address line for Apt, Suite, Unit or Bldg number)

[075/077]
[080]

3. City [085/087] State [095] Zip Code [100]

Country (If Foreign) [098]

4. Enter your Residency Status with the appropriate number 4. [305h]
1. Full-Year Resident 2. Part-Year Resident from [305k] to [305L] 3. Nonresident

5. Enter Filing Status with appropriate letter (Must be the same status used on your Federal Return) 5. [305g]
A. Single B. Married filing joint C. Married filing separate D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself [305q] 6b. Spouse [305r] 6c. [305s]

Dependents (If you have more than 3 dependents, attach a list of additional dependents)

Table with 4 columns: First Name, Last Name, Dependent's SSN, Relationship to You. Includes fields 315a, 315b, 315c, 315e, 315f, 315g, 320a, 320b, 320c, 320g.

7. Number of Dependents (DO NOT include yourself or your spouse) 7a. [305e]

Add Lines 6c and 7a. Enter total 7b. [305t]

If amount on line 8, 9, 10, 13 or 15 is negative, fill in circle. Example: [ ]

8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040 EZ) 8. [365]

(Do not use FEDERAL TAXABLE INCOME)

If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s, you must enclose a copy of your

Federal Form 1040 Pages 1 and 2. Do not enclose other Federal Schedules

9. Adjustments from Schedule 1 (see Tax Booklet on Page 7, Line 9) 9. [370]

10. Georgia adjusted gross income (Net total of Line 8 and Line 9) 10. [375]

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) 11a. [380]

See Tax Booklet on Page 8 Line 11

b. Self: 65 or over [305c] Blind? [305d] Spouse: 65 or over [305n] Blind? [305p] Total [ ] x 1,300= 11b. [385]

c. Total Standard Deduction (Line 11a + Line 11b) 11c. [390]

Use EITHER Line 11c OR Line 12c (Do not write on both lines)

12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A Itemized Deductions (Schedule A-Form 1040) Less adjustments: see Tax Booklet on Page 8, Line 12

12a. [885] 12b. [395] 12c. [400]







0700400246

\_\_\_\_ - \_\_\_\_ - \_\_\_\_  
 Your Social Security Number

**SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS**

Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See Tax Booklet, Page 8, Line 17 and Page 11.

DO NOT USE LINES 9 THRU 14 OF PAGES 1 AND 2, FORM 500

	Federal Income after Georgia Adjustments <b>COLUMN A</b>	Income not Taxable to Georgia <b>COLUMN B</b>	Georgia Income <b>COLUMN C</b>
<b>INCOME</b>			
1. Wages, Salaries, Tips, etc. ....	605	610	615
2. Interest and Dividends .....	620	625	630
3. Business Income or (Loss) .....	635	640	645
4. Other Income or (Loss) .....	650	655	660
5. Total Income: Total Lines 1 thru 4	665	670	675
<b>ADJUSTMENTS TO INCOME</b>			
6. Total adj. from Federal Form 1040	680	685	690
7. Total adj. from Form 500, Schedule 1, Page 3 .....	695	700	705
(See Tax Booklet, Page 7-8, Line 9)			
8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7 ....	710	715	720
9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage		725	% Not to exceed 100%
10. Itemized or Standard Deduction (see Tax Booklet, Page 10, Line 10)		730	
11. Personal Exemption from Form 500, Page 1 (see Tax Booklet, Page 10, Line 11a-c)			
11a. Number on Line 6c multiplied by \$2,700	850		
11b. Number on Line 7a multiplied by \$3,000	855		
11c. Add Lines 11a. and 11b. Enter total .....		735	
12. Total Deductions and Exemptions: Add Lines 10 and 11c .....		740	
13. Multiply Line 12 by Ratio on Line 9 and enter result .....			745
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 2 of Form 500 .....			750

List the state(s) in which the income in Column B was earned and/or to which it was reported.

1. 310h
2. 310i
3. 310j
4. 310k



0700200216

# Georgia Form 500EZ (Rev. 9/06)

Short Individual Income Tax Return

Georgia Department of Revenue

**2006** (Approved booklet version)

Please print your numbers like this:

9 8 7 6 5 4 3 2 1 0

Fill in circle if you DO NOT want a booklet next year

DEL  EXT  305u

Your First Name

070a

Initial

070b

Your Social Security Number

003

Your Last Name

060a

Suffix

060b

Spouse's First Name

070c

Initial

070d

Spouse's Social Security Number

055

Spouse's Last Name

065a

Suffix

065

DEPARTMENT USE ONLY

Address (Check if Address has Changed) (Use 2nd address line for Apt, Suite, Unit or Bldg number)

075/077

080

City 085/087

State 095

Zip Code 100

Country (If Foreign) 098

### Use Federal Adjusted Gross Income, NOT Federal Taxable Income, on Line 1 below

- 1. Write the Federal Adjusted Gross Income from Federal Form 1040EZ, 1040, or 1040A ..... 1. 365
- 2. If your filing status is single, enter \$5,000.00, married filing joint, enter \$8,400.00 ..... 2. 390
- 3. Subtract Line 2 from Line 1. If Line 2 is larger than Line 1 enter 0 ..... 3. 415
- 4. Find the tax on the amount on Line 3. (Use Tax Table in the Tax Booklet on Pages 17-19) ..... 4. 420
- 5. Georgia income tax withheld (Enclose withholding statement(s) ) ..... 5. 435
- 6. Low income tax credit. (Not allowed if you are claimed as a dependent on another return) 6a. 445 6b. 450 ..... 6c. 455
- 7. Total prepayment credits, add Line 5 and Line 6 ..... 7. 460
- 8. If Line 4 is larger than Line 7, subtract Line 7 from Line 4. **THE AMOUNT OF TAX YOU OWE** ..... 8. 765
- 9. If Line 7 is larger than Line 4, subtract Line 4 from Line 7. **THE AMOUNT OF YOUR OVERPAYMENT** ..... 9. 465
- 10. Georgia Wildlife Conservation Fund (No gift less than \$1.00) ..... 10. 475
- 11. Georgia Children and Elderly Fund (No gift less than \$1.00) ..... 11. 480
- 12. Georgia Cancer Research Fund (No gift less than \$1.00) ..... 12. 770
- 13. Georgia Greenspace Trust Fund (No gift less than \$1.00) ..... 13. 860
- 14. Georgia National Guard Foundation (No gift less than \$1.00) ..... 14. 865
- 15. Dog and Cat Sterilization Fund (No gift less than \$1.00) ..... 15. 880
- 16. Add Line 10 thru Line 15 enter total here ..... 16. 875
- 17. (If you owe) Add Line 8 and Line 16. **Complete and mail 525 TV with return and payment**  
**Make check for this amount payable to the GEORGIA DEPARTMENT OF REVENUE** ..... 17. 775
- 18. (If you are due a refund) Subtract Line 16 from Line 9. **THIS IS YOUR REFUND** ..... 18. 490

STATE USE ONLY

**SIGNATURES ARE REQUIRED ON PAGE 2 OF THIS FORM**

**Georgia Form 500EZ**  
 Short Individual Income Tax Return  
 Georgia Department of Revenue  
**2006**



\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_  
 Your Social Security Number

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Georgia Public Revenue Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

<div style="text-align: right; border: 1px solid black; width: 30px; float: right; margin-right: 5px;">120</div> Taxpayer's Signature (Check box if deceased)	<div style="text-align: right; border: 1px solid black; width: 30px; float: right; margin-right: 5px;">062</div> Date	<div style="text-align: right; border: 1px solid black; width: 30px; float: right; margin-right: 5px;">115</div> Daytime Phone Number	<div style="text-align: right; border: 1px solid black; width: 30px; float: right; margin-right: 5px;">305i</div> Check the box to authorize the Georgia Department of Revenue to discuss the contents of this tax return with the preparer named below.
<div style="text-align: right; border: 1px solid black; width: 30px; float: right; margin-right: 5px;">125</div> Spouse's Signature (Check box if deceased)	<div style="text-align: right; border: 1px solid black; width: 30px; float: right; margin-right: 5px;">068</div> Date		<div style="text-align: right; border: 1px solid black; width: 30px; float: right; margin-right: 5px;">305j</div>
Signature of Preparer if other than taxpayer	<div style="text-align: right; border: 1px solid black; width: 30px; float: right; margin-right: 5px;">126</div> Preparer's FEIN	<div style="text-align: right; border: 1px solid black; width: 30px; float: right; margin-right: 5px;">050a</div> Preparer's SSN/PTIN	Phone Number

**MAIL RETURN TO:**

**Refunds ( BLUE STRIPE ENVELOPE )**  
 Georgia Department of Revenue  
 Processing Center  
 P.O. Box 740380  
 Atlanta, Georgia 30374-0380

**Payments and Tax Returns (GREEN STRIPE ENVELOPE)**  
 Georgia Department of Revenue  
 Processing Center  
 P.O. Box 740399  
 Atlanta, Georgia 30374-0399

**YOU MAY USE FORM 500EZ IF:**

- You are not 65 or over, or blind.
- Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.
- Your income does not exceed \$99,999.
- You are a full-year Georgia resident.
- You do not itemize deductions.
- You had wages, salaries, tips, dividends, and interest income only. *If you paid or are claiming a credit of estimated tax, you must file Form 500.*
- You do not have any adjustments to Federal Adjusted Gross Income.

**WHEN COMPLETING YOUR RETURN PLEASE REMEMBER TO:**

- Use label only if correct. If not, print or type name(s), address and social security number(s).
- Keep numbers inside boxes.
- Do not use dollar signs, commas or decimals. These have been preprinted for your convenience.
- Round off figures for easier computations.
- Do not attach a copy of your federal return.
- Taxpayers who file electronically will not receive a booklet next year. If you do not want a booklet next year, on Page 1, please fill in circle in the upper portion of page. NOTE: Computer software will select this circle by default. If you are using a software program, you must deselect the circle if you want to receive a booklet next year.
- Sign and date your return. See IT 511 Tax Booklet on Page 3 for signature requirements concerning deceased taxpayers.

**INSTRUCTIONS:**

- LINE 1. Enter the adjusted gross income shown on Federal Form 1040EZ, Form 1040 or Form 1040A.
- LINE 2. If your filing status is single, enter \$5,000.00. If your filing status is married filing joint, enter \$8,400.00.
- LINE 3. Subtract Line 2 from Line 1. If Line 2 is larger than Line 1, enter 0.
- LINE 4. Find the tax for the amount on Line 3.
- LINE 5. Enter the amount of Georgia income tax withheld. Generally, the amount of tax withheld is located in a box that references state income tax withheld. Enclose your W-2, 1099, and other income statement(s) showing Georgia income tax withheld with your return.
- LINE 6. If you are not claimed as a dependent on another return** and you meet the other qualifications, enter your low income credit as computed in the IT 511 Tax Booklet on Page 11.
- LINE 7. Add Line 5 and Line 6.
- LINE 8. If Line 4 is larger than Line 7, subtract Line 7 from Line 4. **THE AMOUNT OF TAX YOU OWE.**
- LINE 9. If Line 7 is larger than Line 4, subtract Line 4 from Line 7. **THE AMOUNT OF YOUR OVERPAYMENT.**
- LINE 10-15. Enter the amount(s) you wish to contribute.
- LINE 16. Enter total of Lines 10 thru 15.
- LINE 17. Add Line 8 and Line 16. **Make your check for this amount payable to the GEORGIA DEPARTMENT OF REVENUE.**
- LINE 18. Subtract Line 16 from Line 9. **This is your NET REFUND.**

**– Enclose with Form 500 –  
STATE OF GEORGIA  
INDIVIDUAL CREDIT FORM**

NAME			YOUR SOCIAL SECURITY NUMBER <b>003</b>		
STREET ADDRESS			SPOUSE'S SOCIAL SECURITY NUMBER		
CITY	COUNTY	STATE	ZIP CODE		

**Part 1 - Disabled Person Home Purchase or Retrofit Credit**

O.C.G.A. § 48-7-29.1 provides a disabled person credit for the purchase of a new single-family home that contains all of the accessibility features listed below. A credit is also allowed to retrofit an existing single-family home with one or more of these features. The disabled person must be the taxpayer or the taxpayer's spouse if a joint return is filed. Qualified features are:

1. One no-step entrance allowing access into the residence.
2. Interior passage doors providing at least a 32-inch-wide opening.
3. Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.
4. Light switches and outlets placed in accessible locations.

The total credit for a taxable year cannot exceed \$500 per residence or the taxpayer's income tax liability, whichever is less. The credit for retrofitting an existing home is the lesser of the cost or \$125 per feature. The unused credit can be carried forward to the next three succeeding years' tax liability.

The disabled person must:

1. Be permanently disabled and have been issued a permanent parking permit by the Department of Public Safety under O.C.G.A. § 40-6-222(c) or
2. Have been issued a special permanent parking permit by the Department of Public Safety under O.C.G.A. § 40-6-222(e).

For more information, see Regulation 560-7-8-.44, which is located on our website at [www.dor.ga.gov](http://www.dor.ga.gov).

1. Purchase of a home that contains all four accessibility features, enter \$500.	1	<b>050</b>	_____
Additional accessibility features (enter the lesser of the cost or \$125 for each added feature):			
2. One no-step entrance allowing access into the residence.	2	<b>055</b>	_____
3. Interior passage doors providing at least a 32-inch-wide opening.	3	<b>060</b>	_____
4. Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.	4	<b>065</b>	_____
5. Light switches and outlets placed in accessible locations.	5	<b>070</b>	_____
6. Sum of Lines 1 through 5.	6	<b>075</b>	_____
7. Maximum credit per residence.	7	\$500	_____
8. Enter the lesser of Line 6 or Line 7 and include in Part 9.	8	<b>080</b>	_____

**Part 2 - Georgia National Guard/Air National Guard Credit**

O.C.G.A. § 48-7-29.9 provides that any Georgia resident who is a member of the National Guard or Air National Guard and who is on active duty for a period of more than 90 days, or active duty training for a period of more than 90 days, is allowed a tax credit against his/her individual income tax. The credit cannot exceed the amount expended for qualified life insurance premiums nor the taxpayer's income tax liability. Qualified life insurance premiums are the premiums paid for insurance coverage through the servicemember's Group Life Insurance Program administered by the United States Department of Veterans Affairs. Any unused tax credit is allowed to be carried forward to the taxpayer's succeeding year's tax liability.

1. Enter amount of qualified life insurance premiums and include in Part 9.	1	<b>100</b>	_____
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**Part 3 - Qualified Caregiving Expense Credit**

O.C.G.A. § 48-7-29.2 provides for a qualified caregiving expense credit. This is a credit of 10 percent of the qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150. The requirements are as follows:

1. Qualified caregiving expenses are defined as home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and other supplies which are determined by a physician to be medically necessary.
2. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or with respect to any qualified caregiving expenses for which amounts were excluded from Georgia net taxable income.
3. The caregiving services must be purchased or obtained from an organization or individual not related to the taxpayer or the qualifying family member.
4. The qualifying family member must be at least age 62 or be determined disabled by the Social Security Administration. A qualifying family member is defined as the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption.
5. There is no carryover or carry-back available.
6. The credit cannot exceed the taxpayer's income tax liability.

For more information, see Regulation 560-7-8-.43, which is located on our website at [www.dor.ga.gov](http://www.dor.ga.gov).

Qualifying family member information:

Name: 150 SS#: 155 Relationship: 160  
 Age, if 62 or over 165 If disabled, date of disability 170

1. Qualified caregiving expenses.	1	<u>175</u>
2. Percentage limitation.	2	<u>.10</u>
3. Line 1 multiplied by Line 2.	3	<u>180</u>
4. Maximum credit.	4	<u>\$150</u>
5. Enter the lesser of Line 3 or Line 4 and include in Part 9.	5	<u>185</u>

**Part 4 - Driver Education Credit**

O.C.G.A. § 48-7-29.5 provides for a driver education credit. This is a credit for an amount paid for a dependent minor child for a successfully completed course of driver education at a private driver training school licensed by the Department of Public Safety under Chapter 13 of Title 43, "The Driver Training School License Act." The amount of the credit is equal to \$150 or the actual amount paid, whichever is less. A private driver training school is one that primarily engages in offering driving instruction. **This does not include schools owned or operated by local, state, or federal governments. An amount paid for a completed course of driver education to a private or public high school does not qualify for this credit.** A completed course of driver education includes additional courses offered by private driver training schools such as defensive driver education. This tax credit is only allowed once for each dependent minor child of a taxpayer. The amount of the tax credit cannot exceed the taxpayer's income tax liability. The credit is not allowed with respect to any driver education expenses either deducted or subtracted by the taxpayer to arrive at Georgia taxable net income or with respect to any driver education expenses for which amounts were excluded from Georgia net taxable income. Any unused tax credit cannot be carried forward to any succeeding years' tax liability and cannot be carried back to any prior years' tax liability. **Written proof of successful completion and amount paid for the course must be enclosed with the return.** Visit [www.dds.ga.gov/Training/index.aspx](http://www.dds.ga.gov/Training/index.aspx) for more information and to view a list of licensed driver training schools.

Name of private driver training school 200  
 Name of dependent minor child 205  
 Birth Date 210 SS# 215

1. Date of successful completion.	1	<u>220</u>
2. Amount paid for the successfully completed course.	2	<u>225</u>
3. Maximum credit.	3	<u>\$150</u>
4. Enter the lesser of Line 2 or Line 3 and include in Part 9.	4	<u>230</u>

**Part 5 - Rural Physicians Credit**

O.C.G.A. § 48-7-29 provides for a \$5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must meet the following conditions:

1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county prior to that date, a period of at least three years must have elapsed before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural county. For taxable years beginning on or after January 1, 2003, a physician qualifies for the credit if they practice in a rural county and reside in a county contiguous to a rural county. A rural county is defined as one with 65 or fewer persons per square mile according to the United States Decennial Census of 1990 or any future such census. For taxable years beginning on or after January 1, 2002, the United States Decennial Census of 2000 is used.
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains 80 or fewer beds. For taxable years beginning on or after January 1, 2003, a rural hospital is defined as an acute-care hospital located in a rural county that contains 100 or fewer beds.

For more information, see Regulation 560-7-8-.20, which is located on our website at [www.dor.ga.gov](http://www.dor.ga.gov).

1. County of residence.	1	250
2. County of practice.	2	255
3. Type of practice.	3	260
4. Date started working as a rural physician.	4	265
5. Number of hospital beds in the rural hospital.	5	270
6. Rural physicians credit, enter \$5,000 and include in Part 9.	6	275

**Part 6 - Disaster Assistance Credit**

O.C.G.A. § 48-7-29.4 provides for a disaster assistance credit. This is a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. The amount of the credit is equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit cannot exceed the taxpayer's income tax liability. Any unused tax credit can be carried forward to the succeeding years' tax liability but cannot be carried back to the prior years' tax liability. **The approval letter from the disaster assistance agency must be enclosed with the return.**

The following types of assistance qualify:

1. Grants received from the Department of Human Resources' Individual and Family Grant Program.
2. Grants received from FEMA.
3. Loans received from the Small Business Administration that are due to disasters declared by the President or Governor.

1. Name of the disaster assistance agency.	1	300
2. Date the disaster assistance was received.	2	305
3. Amount of the disaster assistance received.	3	310
4. Maximum credit.	4	\$500
5. Enter the lesser of Line 3 or Line 4 and include in Part 9.	5	315

**Part 7 - Child and Dependent Care Expense Credit**

O.C.G.A. § 48-7-29.10 provides taxpayers with a credit for qualified child & dependent care expenses. Such credit is determined by applying a percentage to the amount of the credit allowed under Internal Revenue Code § 21 and claimed by the taxpayer on the taxpayer’s Federal income tax return.

For the 2006 tax year, the credit is computed as follows:

1. Amount of child & dependent care expense <i>credit</i> claimed on Federal Form 1040.	1	<u>350</u>
2. Georgia allowable rate for 2006.	2	<u>10%</u>
3. Allowable Child & Dependent Care Expense Credit (Line 1 x .10). Enter here and include in Part 9.	3	<u>35</u>

**Part 8 - Conservation Credit for Qualified Donations of Real Property**

O.C.G.A § 48-7-29.12 provides for an income tax credit for the qualified donation of real property that qualifies as conservation land pursuant to Chapter 22 of Title 36. Property donated to increase building density levels or property that will be used for or is associated with the playing of golf shall **not** be eligible. Taxpayers will be able to claim a credit against their state income tax liability of 25 percent of the fair market value of the donated property, up to a maximum credit of \$250,000 per individual and \$500,000 per corporation. The amount of the credit used in any one year may not exceed the taxpayer’s income tax liability. Any unused portion of the credit may be carried forward for five succeeding years. It cannot be carried back.

Fair market value will be established pursuant to O.C.G.A § 48-5-2(3) for the relevant donation year. The Department of Natural Resources will certify that such donated property is suitable for conservation purposes. **A copy of a DNR issued certificate must be filed with the taxpayer’s tax return in order to claim the credit.**

1. Appraised fair market value of qualifying property.	1	<u>400</u>
2. 25% limitation (Line 1 x .25).	2	<u>405</u>
3. Maximum allowable credit.	3	<u>\$250,000</u>
4. Enter the lesser of Line 2 or Line 3.	4	<u>410</u>
5. Enter amount to be applied to current year and include in Part 9.*	5	<u>415</u>
6. Total to be carried forward (Line 4 Less Line 5).	6	<u>420</u>

**\* This amount will be limited to the income tax liability on Form 500 in conjunction with any other credits claimed.**

**Part 9 - Total Section**

1. Add Part 1, Line 8; Part 2, Line 1; Part 3, Line 5; Part 4, Line 4; Part 5, Line 6, Part 6, Line 5, Part 7, Line 3; and Part 8, Line 5. Enter the total here and on Form 500, Page 3, Schedule 2, Line 3.	1	<u>500</u>
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